IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 14568 of 2007(H)

PETITIONER:

M/S.BAJAJ ELECTRICALS LTD.,
POWER HOUSE ROAD, ERNAKULAM, REPRESENTED
BY ITS MANAGER CYRIAC THOMAS.

BY ADV. SMT.K.LATHA

RESPONDENTS:
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1. THE STATE OF KERALA, REPRESENTED BY
THE CHIEF SECRETARY TO THE GOVERNMENT
OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM.

2. THE DY.COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. TEH INSPECTING ASST.COMMISSIONER
COMMERCIAL TAXES, KAKKANAD, COCHIN-30.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF KGST ASSESSMENT ORDER DATED 29.12.2006 FOR THE YEAR 2002-03 ISSUED BY THE ASST. COMMISSIONER, SPECIAL CIRCLE I, ERNAKULAM TO THE PETITIONER.

EXT.P1A TRUE COPY OF CST ASSESSMENT ORDER DATED 29.12.2006 FOR THE YEAR 2002-03 ISSUED BY THE ASST. COMMISSIONER, SPECIAL CIRCLE I, ERNAKULAM TO THE PETITIONER.

EXT.P2 TRUE COPY OF FORM NO.30 AND THE GROUNDS OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 KGST ASSESSMENT ORDER FOR THE YEAR 2002-03

EXT.P2A TRUE COPY OF FORM NO.30 AND THE GROUNDS OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST EXT.P1A CST ASSESSMENT ORDER FOR THE YEAR 2002-03

EXT.P3 TRUE COPY OF THE FORM NO.31C AND THE STAY PETITION FILED BY THE PETITIONER IN EXT.P2 KGST AAPPEAL FOR THE YEAR 2002-03

EXT.P3A TRUE COPY OF ROM NO. 31C AND THE STAY PETITION FILED BY THE PETITIONER IN EXT.P2A CST APPEAL FOR THE YEAR 2002-03

EXT.P4 TRUE COPY OF REVENUE RECOVERY NOTICE DATED 27.4.2007 ISSUED BY THE THIRD RESPONDENT TO THE PETITIONER FOR THE YEAR 2002-03

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 14568 OF 2007

Dated this the 11th day of June, 2007

JUDGMENT

Since petitioner has filed appeals against KGST and CST assessments for 2002-03, there will be stay against recovery of the balance demand till the disposal of the appeals on petitioner remitting one third of the demand within one month from now. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge